



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LOMIRA WATER UTILTIY

Principal Office: 549 CHURCH STREET
LOMIRA, WI 53048

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LOMIRA WATER UTILTIY**Utility Address:** 549 CHURCH STREET
LOMIRA, WI 53048**When was utility organized?** 1/1/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SUE STERR**Title:** VILLAGE CLERK TREASURER**Office Address:**549 CHURCH STREET
LOMIRA, WI 53048**Telephone:** (920) 269 - 4112**Fax Number:** (920) 269 - 4484**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: HUBERTY AND ASSOCIATES**Title:** AUDITOR'S**Office Address:** HUBERTY AND ASSOCIATES145 SOUTH MARR STREET
FOND DU LAC, WI 54935**Telephone:** (920) 923 - 8400**Fax Number:** (920) 923 - 8410**E-mail Address:****Date of most recent audit report:** 7/18/1997**Period covered by most recent audit:** 1996

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: BRIAN P KOLL**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**549 CHURCH STREET
LOMIRA, WI 53048**Telephone:** (920) 269 - 4112**Fax Number:** (920) 269 - 4484**E-mail Address:**

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

JERRY POWERS

BRIAN SCHLUTER

DOUG ZIMMERMAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	179,879	174,157	1
Operating Expenses:			
Operation and Maintenance Expense (401)	80,366	109,244	2
Depreciation Expense (403)	28,539	18,835	3
Amortization Expense (404)	0		4
Taxes (408)	38,174	32,872	5
Total Operating Expenses	147,079	160,951	
Net Operating Income	32,800	13,206	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	32,800	13,206	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	15,849	9,843	9
Miscellaneous Nonoperating Income (421)	86,640	76,517	10
Total Other Income	102,489	86,360	
Total Income	135,289	99,566	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	135,289	99,566	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	71,963	74,599	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	71,963	74,599	
Net Income	63,326	24,967	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	47,294	16,347	19
Balance Transferred from Income (433)	63,326	24,967	20
Miscellaneous Credits to Surplus (434)	181,874	5,980	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	292,494	47,294	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON SAVINGS	15,849	4
Total (Acct. 419):	15,849	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPT INCOME	86,640	5
Total (Acct. 421):	86,640	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT NOT PAID	4,809	8
PROJECT FEES	177,065	9
Total (Acct. 434):	181,874	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	179,879	0	0	0	179,879	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	179,879	0	0	0	179,879	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,615,674	1,385,247	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	301,871	274,923	2
Net Utility Plant	1,313,803	1,110,324	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,084,715	3,749,924	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	817,117	697,794	4
Net Nonutility Property	3,267,598	3,052,130	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	463,571	428,002	7
Total Other Property and Investments	3,731,169	3,480,132	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,273	8,858	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	22,036	23,211	11
Other Accounts Receivable (143)	75,903	86,658	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0		14
Materials and Supplies (150)	3,557	3,449	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	105,769	122,176	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,150,741	4,712,632	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	78,208	78,208	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	292,494	47,294	23
Total Proprietary Capital	370,702	125,502	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	2,013,968	2,111,655	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	2,013,968	2,111,655	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	1,467	4,311	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,637	16,669	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	17,104	20,980	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,748,965	2,454,495	38
Total Liabilities and Other Credits	5,150,739	4,712,632	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,615,674	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,615,674	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	301,871	0	0	0	9
Total Accumulated Provision	301,871	0	0	0	
Net Utility Plant	1,313,803	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	274,923				274,923	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,539				28,539	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	819				819	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	29,358	0	0	0	29,358	13
Debits during year						14
Book cost of plant retired	2,410				2,410	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,410	0	0	0	2,410	19
Balance End of Year	301,871	0	0	0	301,871	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,746,525	334,824	33	4,081,316	1
Other (specify):					
OLD SEWER PLANT	3,399			3,399	2
Total Nonutility Property (121)	3,749,924	334,824	33	4,084,715	
Less accum. prov. depr. & amort. (122)	697,794	119,356	33	817,117	3
Net Nonutility Property	3,052,130	215,468	0	3,267,598	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,557	3,449	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u><u>3,557</u></u>	<u><u>3,449</u></u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	78,208	1
Changes during year (explain):		
NONE		2
Balance end of year	78,208	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GO SANITARY SEWER LOAN	04/15/1994	04/15/2001	4.00%	24,764	1
GO WATER TOWER LOAN	04/01/1990	04/01/2003	4.00%	248,000	2
GO WATERLINE LOAN	04/01/1994	04/01/2004	4.00%	94,402	3
CLEAN WATER FUND	04/01/1990	05/01/2014	3.00%	1,646,802	4
Total for Account 223				<u>2,013,968</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	38,174	2
Charged electric department expense		3
Charged sewer department expense	13,778	4
Other (explain):		
NONE		5
Total Accruals and other credits	51,952	
Taxes paid during year:		
County, state and local taxes	24,809	6
Social Security taxes	17,039	7
PSC Remainder Assessment	242	8
Other (explain):		
BALNK	9,862	9
Total payments and other debits	51,952	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
GO LOAN SANITARY SEWER	910	1,120	1,284	746	2
GO LOAN WATERLINE	3,375	4,148	4,514	3,009	3
GO LOAN WATERTOWER	2,882	11,020	11,190	2,712	4
1994 - 1996 Clean Water Fund	9,502	55,675	56,007	9,170	5
Subtotal	16,669	71,963	72,995	15,637	
Other long-Term Debt (224)					
NONE				0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	7
Subtotal	0	0	0	0	
Total	16,669	71,963	72,995	15,637	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	538,758			1,915,737		2,454,495	1
Add credits during year:							
For Services	28,675			19,019		47,694	2
For Mains	121,521			108,675		230,196	3
Other (specify):							
REMOTE OUTDOOR READERS	260					260	4
HYDRANTS	16,320					16,320	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	705,534	0	0	2,043,431	0	2,748,965	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				885,192		885,192	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WWTP EQUIP REPLACEMENT ACCT.	113,449	3
SAVINGS ACCT	325,300	4
MOTORIZED EQUIPT REPLACEMENT ACCT	24,822	5
Total (Acct. 125):	463,571	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,036	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	22,036	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	75,903	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	75,903	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,500,460	0	0	0	1,500,460	1
Materials and Supplies	3,503	0	0	0	3,503	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	288,397	0	0	0	288,397	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	622,146	0	0	0	622,146	6
Other (specify):					0	7
Average Net Rate Base	593,420	0	0	0	593,420	
Net Operating Income	32,800	0	0	0	32,800	8
Net Operating Income as a percent of						
Average Net Rate Base	5.53%	N/A	N/A	N/A	5.53%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	78,208	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	169,894	3
Other (Specify):		4
Total Average Proprietary Capital	248,102	
Net Income		
Net Income	63,326	5
Percent Return on Proprietary Capital	25.52%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

TWO NEW SUBDIVISIONS DEVELOPED IN THE VILLAGE

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

7/27/99, ele: item 1, 1996 items no longer reviewed. 1997 items immaterial/moot, except will confirm hydrant dollars in a/c 348 1999 review.

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

5/20/98

PJL

The utility's financial report is attached to the paper copy of the annual report.

June 4, 1998

Ms. Sue Sterr, Clerk
Lomira Water Utility
549 Church Street
Lomira, WI 53048-2769

Re: 1997 Analytical Review DWCCA-3180-PJL

Dear Ms. Sterr:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As of today's date our office has not received a response to our letter of September 4, 1997, regarding our review of your 1996 annual report. Please provide your response at this time.
2. During our review, we noted that while you report hydrants as removed during the year in column (d) of the Hydrants And Distribution System Valves Schedule on page W-17, you do not report retirements during the year for Account 348, Hydrants, in column (e) of line 31 of the Water Utility Plant In Service Schedule on Copy 2 of page W-9. Please explain.
3. During our review of our copy of the Interest Accrued Schedule on page F-16, we noted that there was not a description provided for the interest reported on line 9. Please provide a completed copy of page F-16.

FINANCIAL SECTION FOOTNOTES

4. The Commission is now using a computerized system to build an annual report database. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page	Lines	Column	Reported As	Should Be
------	-------	--------	-------------	-----------

F-19	2 b	3,557	3,503	
F-19	Ave. Net Rate Base b	593,474	593,420	
F-19	% of Ave Net Rt Base b	.055	.0553	

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:W:\COMPL\LEEGE\3180 ar/ssa

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	177,335	1
Total Sales of Water	177,335	
Other Operating Revenues		
Forfeited Discounts (470)	1,261	2
Other Water Revenues (474)	1,283	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,544	
Total Operating Revenues	179,879	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	47,427	5
General Operating Expenses (680-690)	32,939	6
Total Operation and Maintenance Expenses	80,366	
Other Operating Expenses		
Depreciation Expense (403)	28,539	7
Amortization Expense (404)		8
Taxes (408)	38,174	9
Total Other Operating Expenses	66,713	
Total Operating Expenses	147,079	
NET OPERATING INCOME	32,800	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	556	29,201	63,484	4
Commercial	72	17,640	22,672	5
Industrial	6	20,925	16,455	6
Total Metered Sales to General Customers (461)	634	67,766	102,611	
Private Fire Protection Service (462)	5		3,048	7
Public Fire Protection Service (463)	1		65,773	8
Other Sales to Public Authorities (464)	11	4,544	5,903	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	651	72,310	177,335	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	65,773	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	65,773	
Forfeited Discounts (470):		
Customer late payment charges	1,261	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,261	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,226	7
Other (specify):		
BLANK	57	8
Total Other Water Revenues (474)	1,283	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	27,011	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,585	3
Chemicals (630)	1,007	4
Supplies and Expenses (640)	2,177	5
Repairs of Water Plant (650)	6,269	6
Transportation Expenses (660)	1,378	7
Total Plant Operation and Maintenance Expenses	47,427	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	16,945	8
Office Supplies and Expenses (681)	1,176	9
Outside Services Employed (682)	953	10
Insurance Expense (684)	3,479	11
Employees Pensions and Benefits (686)	10,111	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	275	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	32,939	
Total Operation and Maintenance Expenses	80,366	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		24,809	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		328	2
Net property tax equivalent		24,481	
Social Security	50% WATER DEPT.	8,520	3
PSC Remainder Assessment		242	4
Other (specify): FEDERAL AND STATE PAYROLL TAXES	50% WATER DEPARTMENT	4,931	5
Total tax expense		38,174	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.262600				3
County tax rate	mills		7.666200				4
Local tax rate	mills		4.881000				5
School tax rate	mills		14.109000				6
Voc. school tax rate	mills		1.852200				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		28.771000				10
Less: state credit	mills		2.184500				11
Net tax rate	mills		26.586500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.881000				14
Combined School Tax Rate	mills		15.961200				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		20.842200				17
Total Tax Rate	mills		28.771000				18
Ratio of Local and School Tax to Total	dec.		0.724417				19
Total tax net of state credit	mills		26.586500				20
Net Local and School Tax Rate	mills		19.259711				21
Utility Plant, Jan. 1	\$	1,385,247	1,385,247				22
Materials & Supplies	\$	3,449	3,449				23
Subtotal	\$	1,388,696	1,388,696				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,388,696	1,388,696				26
Assessment Ratio	dec.		0.736483				27
Assessed Value	\$	1,022,751	1,022,751				28
Net Local & School Rate	mills		19.259711				29
Tax Equiv. Computed for Current Year	\$	19,698	19,698				30
Tax Equivalent per 1994 PSC Report	\$	24,809					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	24,809					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	269		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	269	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,639		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	29,462		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	38,101	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	13,506		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	61,571		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	6,816		20
Total Pumping Plant	81,893	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,284		23
Total Water Treatment Plant	1,284	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,100		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			269	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	269	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			8,639	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			29,462	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	38,101	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			13,506	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			61,571	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,816	20
Total Pumping Plant	0	0	81,893	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,284	23
Total Water Treatment Plant	0	0	1,284	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	350,345		26
Transmission and Distribution Mains (343)	641,073	166,708	27
Fire Mains (344)			28
Services (345)	121,692	40,354	29
Meters (346)	46,189	2,126	30
Hydrants (348)	68,812	23,949	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,237,211	233,137	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	795		35
Computer Equipment (372.1)			36
Transportation Equipment (373)	12,396		37
Other General Equipment (379)	13,298		38
Other Tangible Property (390)			39
Total General Plant	26,489	0	
Total utility plant in service directly assignable	1,385,247	233,137	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,385,247	233,137	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			350,345	26
Transmission and Distribution Mains (343)	1,668		806,113	27
Fire Mains (344)			0	28
Services (345)	182		161,864	29
Meters (346)	560	(300)	47,455	30
Hydrants (348)			92,761	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	2,410	(300)	1,467,638	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			795	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			12,396	37
Other General Equipment (379)			13,298	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	26,489	
Total utility plant in service directly assignable	2,410	(300)	1,615,674	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,410	(300)	1,615,674	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,286	6,286	1
February			5,768	5,768	2
March			6,164	6,164	3
April			6,972	6,972	4
May			6,934	6,934	5
June			7,472	7,472	6
July			7,497	7,497	7
August			7,526	7,526	8
September			7,082	7,082	9
October			7,207	7,207	10
November			5,975	5,975	11
December			6,329	6,329	12
Total for year	0	0	81,212	81,212	
Less: Measured or estimated water used in main flushing and water treatment during year				922	13
Less: Other utility use				2,011	14
Other utility use explanation: WELL PUMP PRE-LUBE					15
Water pumped into distribution system				78,279	16
Less: Water sold				72,310	17
Losses and unaccounted for				5,969	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				478	21
Date of maximum: 4/22/1997					22
Cause of maximum: FLUSHING HYDRANTS					23
Minimum gallons pumped by all methods in any one day during reporting year				29	24
Date of minimum: 6/24/1997					25
Total KWH used for pumping for the year				234,040	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
568 PLEASANT HILL AVENUE	1	1,195	10	460,800	Yes	1
831 RAILROAD AVENUE	2	1,207	10	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 1	NO 1 BOOSTER	NO 2	1
Location	68 PLEASANT HILL AVENUE	568	831 RAILROAD AVENUE	2
Purpose	P	B	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	SIMMONS	5
Year Installed	1968	1981	1995	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	220	300	8
Pump Motor or Standby Engine Mfr	US MOTORS	MARATHON	US MOTORS	9
Year Installed	1968	1981	1995	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	15	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 2 BOOSTER			14
Location	831 RAILROAD AVENUE			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1948			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	US MOTORS			22
Year Installed	1983			23
Type	ELECTRIC			24
Horsepower	20			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO 1	NO 2	NO 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1939	1939	1990	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	149	1	149	10
				11
Total capacity in gallons	50,000	40,000	300,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	1,089		948		141
M	D	6.000	28,790		392	(47)	28,351
M	S	6.000	0			47	47
P	D	6.000	1,391				1,391
M	D	8.000	8,470			(94)	8,376
M	S	8.000	0			55	55
M	T	8.000	0			39	39
P	D	8.000	6,211	3,636			9,847
M	D	10.000	410				410
M	D	12.000	1,883				1,883
P	D	12.000	7,842	2,305		(144)	10,003
P	T	12.000	0			144	144
Total Within Municipality			56,086	5,941	1,340	0	60,687
Total Utility			56,086	5,941	1,340	0	60,687

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	413		16		397	13	1
M	1.000	148	16			164	17	2
M	1.250	2				2		3
M	1.500	3	19			22	18	4
M	2.000	22	9			31	9	5
M	4.000	1				1		6
P	4.000	2				2		7
M	6.000	6				6		8
P	6.000		3			3	3	9
P	8.000	1	3			4	3	10
Total Utility		598	50	16	0	632	63	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	598	36	12		622	102	1
1.000	26				26	5	2
1.250	2				2	1	3
1.500	5	1	1		5		4
2.000	16				16	4	5
4.000	2				2		6
Total:	649	37	13	0	673	112	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	564	38	2	6		12	622	1
1.000	4	13	2	1		6	26	2
1.250		2					2	3
1.500		3	1			1	5	4
2.000		11	2	3			16	5
4.000				2			2	6
Total:	568	67	7	12	0	19	673	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	103	14	3		114	2
Total Fire Hydrants	103	14	3	0	114	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	206
Number of distribution valves operated during year:	206

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

No Watermain outside village limits. 1340' of 8" watermain was financed by the utility as part of a construction project. All other additions were financed by developers.

Water Services (Page W-16)

The 1" services were financed by the utility as part of a reconstruction project. All other services were financed by developers and the cost recorded on the basis of information received from the developers.
